

Indictment Counts – Detail Regarding False or Fraudulent Items








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	= Schedule C miscellaneous deductions		= Depreciation expenses
	= Unreimbursed employee expenses		= Schedule A other expenses
	= Employee benefit programs expenses		= Impairment related work expenses
			= Total Tax Refunds

1	3/14/2018	Angela Jackson	2017	\$2,400 in Schedule A "unreimbursed employee expenses"	Work tools = phone usage for \$1,440, and home internet for work for \$960
				\$28,600 in Schedule A "other expenses"	\$26,000 for Audi Q5 expense election and \$2,600 for workplace goodwill development
				Claimed tax refund amount of \$6,007	N/A
2	4/17/2018	Paul and Alissa Clayton	2017	\$6,999 in Schedule A "unreimbursed employee expenses"	\$3,501 from Form 2106 (related to Alissa Clayton's vehicle expenses), \$1,973 from Form 2106 (related to Paul Clayton's vehicle expenses), and \$1,525 in depreciation for VW GTI.
				\$5,290 in Schedule A "other expenses"	\$800 for workplace goodwill development and \$4,490 for work-related family supervision
				\$5,370 in Schedule C "gross receipts" income	No additional detail provided
				\$20,000 in Schedule C "depreciation" expenses	VW GTI for \$20,000
				\$13,421 in Schedule C "employee benefit programs" expenses	\$5,500 for child care, \$7,247 for medical, \$454 for medical, and \$220 for medical
				\$6,771 in Schedule C "supplies" expenses	\$5,809 for work tools and \$962 for educator expenses
				\$862 in Schedule C "travel" expenses	No additional detail provided - appears to come from tolls
				Claimed tax refund amount of \$9,384	N/A
3	3/7/2018	Frances Fifis-Boggs and James Boggs	2017	\$8,315 in Schedule A "unreimbursed employee expenses"	\$277 related to uniforms and protective clothing, \$1,731 for work tools, and \$6,307 from Form 2106 (related to vehicle expenses).
				\$14,153 in Schedule A "other expenses"	\$148 related to continuing education, \$55 for professional exams and fees, and \$13,950 for depreciation
				\$9,015 in Schedule A "other miscellaneous deductions"	Impairment related work expenses - \$8,166, \$213, \$231, and \$405 with no descriptions
				\$7,598 in Schedule C "utilities" expenses	\$937 for phone, \$336 for Ringcentral Fax, \$2,087 for cell phone, \$684 for AT&T Wifi, \$841 for Orange County, & \$2,713 for Duke
				\$8,166 in Schedule C "employee benefit programs" expenses	Identified as "Health"
				\$6,524 in Schedule C "depreciation" deductions	Relates to a Toyota Tundra, valued at \$10,874
				Claimed tax refund amount of \$9,360	N/A
4	4/15/2019	Frances Fifis-Boggs and James Boggs	2018	\$30,711 in Schedule C "depreciation" expenses	\$9,787 for Toyota Tundra and \$20,924 for Kia Sorrento
				\$8,622 in Schedule C "employee benefit programs" expenses	\$4,889 for Section 119 Interest, \$203 for health, \$813 for Section 119 health, and \$2,717 for Section 119 energy
				\$7,885 in Schedule C "office" expenses	\$51 for UPS, \$121 for USPS, \$156 for Adobe, \$114 for Amazon, \$1,134 for Business Phone, \$336 for Ring Central Fax, \$240 for Constant Contact, \$267 for Fed Ex, \$114 for ESET, \$56 for Office Max, \$300 for Chase Service Fee, \$20 for Domain Name, \$49 for Online Brochure Rack, \$789 for Internet for Work, \$2,434 for Phone Usage, and \$1,705 for Work Computer.
				\$5,914 in Schedule C "taxes and licenses" expenses	Real Estate
				Claimed tax refund amount of \$11,463	N/A
5	3/31/2020	Frances Fifis-Boggs and James Boggs	2019	\$4,416 in Schedule C "car and truck" expenses	\$520 for gasoline, \$144 for oil change, \$720 for parking fees, \$763 for conference travel, \$2,234 for auto insurance, \$35 for annual registration
				\$8,098 in Schedule C "employee benefit programs" expenses	\$1,689 for rent payment, \$1,125 for HOA, \$1,795 for home owner insurance, \$928 for utilities, \$3,371 for Duke Energy
				\$1,520 in Schedule C "interest" expenses	Mortgage Interest
				\$8,812 in Schedule C "office" expenses	\$93 for UPS, \$167 for USPS, \$76 for FedEx, \$156 for Adobe, \$114 for Amazon, \$336 for Ring Central Fax, \$180 for Chase service fee, \$20 for domain name, \$49 for online brochure, \$810 for internet for work, \$4,299 for home office expenses, \$540 for cell phone, \$27 for GoDaddy, \$769 for Bizphone, \$127 for Office Max, \$241 for Vista Print, \$810 for wifi
				\$4,008 in Schedule C "taxes and licenses" expenses	\$1,000 is listed for Real Estate
				\$4,089 in Schedule C #2 "car and truck" expenses	\$3,120 for gas, \$144 for oil, \$35 for annual registration, \$720 for parking, \$70 for vehicle registration
				\$6,048 in Schedule C #2 "employee benefit programs" expenses	\$3,456 for 12 DD #1 and \$2,592 for 12 DD #2
				\$9,801 in Schedule C #2 "office" expenses	\$82 for Google Suite, \$595 for website, \$1,273 for training and education, \$101 for UPS, \$193 for Vistaprint, \$950 for Prime Credit Solution, \$173 for RE classes, \$28 for Office Max, \$30 for Amazon, \$254 for Bagmasters, \$144 for Uline, \$113 for National Pen, \$766 for iPad Air, \$1,377 for iPad Pro, \$114 for Quill, \$168 for Staples, \$366 for Biz Phone, \$2,592 for cell phone, \$12 for checks, \$140 for Work boots, and \$330 for tools.
				Claimed tax refund amount of \$10,448	N/A

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	= Unreimbursed employee expenses		= Schedule A other expenses
	= Employee benefit programs expenses		= Impairment related work expenses
			= Total Tax Refunds

Count	Approx. Filing Date	Taxpayer(s)	Tax Year	False & Fraudulent Material Item	Underlying Actual Claimed Expense(s) as stated by Castro
6	3/24/2018	Linda Rivera	2017	\$7,445 in Schedule A "unreimbursed employee expenses"	\$600 for uniforms and protective clothing, \$3,460 for work tools, and \$3,385 from a Form 2106.
				\$19,400 in Schedule A "other expenses"	\$2,600 in workplace goodwill development and \$16,800 for depreciation (Hyundai Elantra)
				\$4,168 in Schedule A "other miscellaneous deductions"	Impairment related work expenses
				Claimed tax refund amount of \$3,164	N/A
7	3/27/2019	Linda Rivera	2018	\$32,018 in F2106 unreimbursed "employee business expenses"	Not one of 4 categories. \$2,822 for vehicle expenses: gas, oil, repairs (Hyundai Elantra) \$29,196 for business expenses: (\$1,560 for work-related meal expenses, \$1,896 for phone usage, \$540 for home internet, \$25,200 for depreciation (Hyundai Elantra)
				Claimed tax refund amount of \$3,797	N/A
8	3/1/2020	Linda Rivera	2019	\$3,434 in Schedule A "other itemized deductions"	Impairment related work expenses: \$1,626 for premiums, \$434 for vision expenses, \$1,000 for prescription expenses, \$190 for dental expenses, \$150 for medical expenses, \$34 for medical miles
				\$25,677 in Schedule C "employee benefit programs" expenses	\$1,908 for Phone Usage, \$540 for Internet, \$1,700 for Computer, \$350 for Kitchen Mixer, \$13,427 for Mortgage, \$3,192 for Water & Electricity, \$50 for tollway, \$1,300 for vehicle cost-gas, \$250 for vehicle cost-gas, \$478 for vehicle cost-tires, \$2,406 for vehicle cost-car insurance, \$76 for vehicle cost – renewal
				Claimed tax refund amount of \$3,263	N/A
9	3/24/2018	Christian & Ciara Karavangelos	2017	\$6,765 in Schedule A "unreimbursed employee expenses"	\$2,050 related to work tools and \$4,715 from Form 2106 (related to vehicle expenses)
				\$2,252 in Schedule A "other expenses"	\$1,452 for deductible investment interest and \$800 for depreciation
				\$14,508 in Schedule A "other miscellaneous deductions"	Impairment related work expenses
				\$1,452 in Schedule C "employee benefit programs" expenses	Deductible Investment Interest - This is deducted twice - on Schedule C and Schedule A
				Claimed tax refund amount of \$6,171	N/A
10	3/26/2019	Christian & Ciara Karavangelos	2018	\$4,611 in F2106 unreimbursed "employee business expenses"	Not one of the 4 categories. Toyota Corolla: \$911 for vehicle expenses - oil, gas, repairs; and \$3,700 for business expenses (depreciation of Toyota Corolla)
				\$8,705 in F2106 #2 unreimbursed "employee business expenses"	Not one of the 4 categories. \$1,513 for vehicle expenses - oil, gas, repairs; \$6,542 for depreciation; \$650 tolls
				\$7,163 in Schedule C "employee benefit programs" expenses	\$5,116 for Mortgage, \$500 for Electricity, and \$1,547 for Medical
				\$2,140 in Schedule C "taxes and licenses" expenses	Real Estate Taxes
				Claimed tax refund amount of \$5,954	N/A
11	3/31/2020	Christian & Ciara Karavangelos	2019	\$17,400 in F2106 unreimbursed "employee business expenses"	Not one of the 4 categories. \$16,440 (\$15,600 in depreciation and \$840 in gas, oil, repairs) for vehicle expenses and \$960 for cell phone
				\$4,161 in Schedule C "advertising" expenses	\$150 in Advertising, \$1,935 in Charity Church, \$300 in Charity Kyle Stoughton, \$600 in Charity The Clark Family, \$480 in Charity Matt Navigato, \$456 in Char, Maria (Compassion Intl), and \$240 in Charity, Z Radio
				\$28,081 in Schedule C "employee benefit programs" expenses	\$1,224 in Sec 119 Mortgage, \$2,193 in Section 119 Electric, \$835 in Section 119 Water, \$150 in Section 119 HOA, \$1,295 in Section 119 Home Insurance, \$15,424 in 12DD, \$6,419 in 12 DD, \$140 in Vision, \$400 in Dental
				\$1,396 in Schedule C "insurance" expenses	Homeowners Insurance
				\$6,264 in Schedule C "interest" expenses	Mortgage Interest
				\$2,145 in Schedule C "other" expenses	\$750 for other expenses and \$1,395 for mortgage insurance premiums
				Claimed tax refund amount of \$10,753	N/A
12	3/30/2018	Randolph & Robin Ragsdale	2017	\$6,937 in Schedule A "unreimbursed employee expenses"	\$3,092 for work tools, \$454 for uniforms and protective clothing and \$3,391 from Form 2106.
				\$8,265 in Schedule A "other expenses"	\$1,404 in workplace goodwill development, \$416 for work-related family supervision, and \$729 for qualified deductible legal fees, and \$5,716 for depreciation.
				\$4,373 in Schedule A "other miscellaneous deductions"	Impairment related work expenses
				Claimed tax refund amount of \$2,132	N/A

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

 = Schedule C miscellaneous deductions
 = Unreimbursed employee expenses
 = Employee benefit programs expenses

 = Depreciation expenses
 = Schedule A other expenses
 = Impairment related work expenses
 = Total Tax Refunds

Count	Approx. Filing Date	Taxpayer(s)	Tax Year	False & Fraudulent Material Item	Underlying Actual Claimed Expense(s) as stated by Castro
13	5/10/2019	Randolph & Robin Ragsdale	2018	\$26,416 in F2106 unreimbursed "employee business expenses"	Not one of the 4 categories: \$2,696 for vehicle expenses for Ford Escape - oil, gas, repairs; \$6,500 for depreciation; \$3,481 for childcare expenses, \$51 for tolls, \$6,967 for medical, \$2,860 for work-related meal expenses, \$179 for goodwill development, \$880 for work computer, \$2,246 for phone usage, \$25 for research expenses, \$440 for home internet for work, \$91 for postage.
				\$9,594 in F2106 #2 unreimbursed "employee business expenses"	Not one of the 4 categories. \$670 for vehicle expenses - oil, gas, repairs; \$8,924 for depreciation for Ford Escape
				Claimed tax refund amount of \$4,128	N/A
14	5/1/2020	Randolph & Robin Ragsdale	2019	\$8,560 in F2106 unreimbursed "employee business expenses"	Not one of the 4 categories. \$3,081 for vehicle expenses - oil gas, repairs, \$4,293 for childcare expenses, \$796 for phone usage, \$390 for dry cleaning
				\$29,070 in F2106 #2 unreimbursed "employee business expenses"	Not one of the 4 categories. \$1,280 for oil, gas repairs, \$27,378 for depreciation; \$796 for phone usage.
				\$30,586 in Schedule A "other itemized deductions"	\$28,360 for 12 Box DD, \$190 for Vision, \$400 for Medications, \$140 for Dental, \$1,496 for Medical Check
				Claimed tax refund amount of \$9,254	N/A
15	2/13/2018	Javier & Betsy Sola	2017	\$4,484 in Schedule A "unreimbursed employee expenses"	\$1,656 for work tools, and \$2,828 from Form 2106
				\$598 in Schedule A "other expenses"	\$245 in Continuing Education, \$222 for Professional Exams and License Fees, and \$131 in Qualified Deductible Legal Fees
				\$4,040 in Schedule C "car and truck" expenses	Honda Civic: gas, oil, repairs, etc.
				\$1,632 in Schedule C "depreciation" expenses	Honda Civic depreciation with a cost basis of \$17,000
				\$2,348 in Schedule C "employee benefit programs" expenses	\$1,700 in Section 165, \$408 in Health Reimbursement, \$240 for Health Reimbursement
				Claimed tax refund amount of \$7,766	N/A
16	2/26/2019	Javier & Betsy Sola	2018	\$7,224 in F2106 unreimbursed "employee business expenses"	Not one of the 4 categories. \$1,560 for work related meals, \$550 for work phone, \$936 for phone usage, \$720 for home internet for work.
				\$7,842 in Schedule C "interest" expenses	Mortgage.
				\$918 in Schedule C "other" expenses	Mortgage insurance premiums.
				Claimed tax refund amount of \$11,563	N/A
17	3/4/2020	Javier & Betsy Sola	2019	\$6,671 in F2106 unreimbursed "employee business expenses"	Not one of the 4 categories: \$2,696 for vehicle expenses for Ford Escape - oil, gas, repairs; \$6,500 for depreciation; \$3,481 for childcare expenses, \$51 for tolls, \$6,967 for medical, \$2,860 for work-related meal expenses, \$179 for goodwill development
				\$5,608 in Schedule C "employee benefit programs" expenses	\$420 for Prescriptions, \$2,800 for Dependent Care, \$240 for Insurance Premium Kids, \$1,728 for Insurance Premiums H&W, and \$420 for Prescriptions
				\$7,687 in Schedule C "interest" expenses	Mortgage
				\$1,000 in Schedule C "legal and professional services" expenses	\$1,000 for Castro
				\$598 in Schedule C "repairs and maintenance" expenses	\$200 for Oil changes, \$398 for plumbing
				\$2,916 in Schedule C "taxes and licenses" expenses	Appears to represent full value of real estate taxes
				\$858 in Schedule C "utilities" expenses	\$468 phone usage half, \$390 internet usage half
				\$918 in Schedule C "other" expenses	Mortgage Insurance Premiums
				Claimed tax refund amount of \$11,367	N/A
18	3/19/2018	Joseph & Kayla Zilinski	2017	\$9,219 in Schedule A "unreimbursed employee expenses"	\$550 related to uniforms and protective clothing, \$2,820 for work tools, and \$4,498 from Form 2106 and \$1,351 from another Form 2106 (related to vehicle expenses)
				\$17,750 in Schedule A "other expenses"	\$350 related to workplace goodwill development and \$17,400 for depreciation
				\$1,518 in Schedule A "other miscellaneous deductions"	Impairment related work expenses
				Claimed tax refund amount of \$1,861	N/A

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	= Schedule C miscellaneous deductions		= Depreciation expenses
	= Unreimbursed employee expenses		= Schedule A other expenses
	= Employee benefit programs expenses		= Impairment related work expenses
			= Total Tax Refunds

Count	Approx. Filing Date	Taxpayer(s)	Tax Year	False & Fraudulent Material Item	Underlying Actual Claimed Expense(s) as stated by Castro
19	3/26/2019	Joseph & Kayla Zilinski	2018	\$13,302 in F2106 unreimbursed "employee business expenses"	Not one of the 4 categories. \$1,218 for oil, gas, repairs for Honda Civic; \$1,416 for home internet, \$1,668 for phone usage, and \$9,000 for depreciation (Honda Civic)
				\$15,292 in F2106 #2 unreimbursed "employee business expenses"	Not one of the 4 categories. \$2,692 for vehicle expenses for Nissan Rogue; \$12,600 for depreciation
				Claimed tax refund amount of \$2,637	N/A
20	3/11/2020	Joseph & Kayla Zilinski	2019	\$15,538 in F2106 unreimbursed "employee business expenses"	Not one of the 4 categories. \$1,746 for oil, gas, repairs for Honda Fit; \$852 for phone usage, \$1,140 for home internet for work, \$1,800 for tolls, \$10,000 for Honda Fit depreciation
				\$15,653 in F2106 #2 unreimbursed "employee business expenses"	Not one of the 4 categories. \$1,001 for gas, oil, repairs, \$1,200 for MacBook Air, \$852 for phone usage, \$12,600 for Nissan Rogue depreciation
				Claimed tax refund amount of \$3,087	N/A
21	3/24/2018	John & Kelley Meyer	2017	\$3,771 in Schedule A "unreimbursed employee expenses"	Two different Form 2106s: \$3,205 (Nissan Murano) and \$566 (Chevy Suburban)
				\$7,516 in Schedule A "other expenses"	\$120 in workplace goodwill development, \$1,156 for deductible investment interest, and \$6,240 for depreciation (for the Murano and Suburban)
				Claimed tax refund amount of \$19,269	N/A
22	4/6/2018	Crystal Wells	2017	\$6,210 in Schedule A "unreimbursed employee expenses"	\$500 related to uniforms and protective clothing, \$2,360 for work tools, and \$3,350 from Form 2106 (related to vehicle expenses)
				\$15,150 in Schedule A "other expenses"	\$150 for Workplace Goodwill Development and \$15,000 for Chevy Malibu Expensed Election
				\$4,820 in Schedule A "other miscellaneous deductions"	Impairment related work expenses
				Claimed tax refund amount of \$2,028	N/A
23	4/12/2019	Crystal Wells	2018	\$10,739 in F2106 unreimbursed "employee business expenses"	Not one of the 4 categories. \$2,289 for vehicle expenses - oil, gas, repairs; \$5,000 for depreciation, \$350 for tolls, \$200 for goodwill development, \$1,680 for phone usage, \$100 license expenses, \$720 for home internet, \$300 for work uniforms, and \$100 for work shoes
				Claimed tax refund amount of \$519	N/A
24	4/22/2020	Crystal Wells	2019	\$9,382 in F2106 unreimbursed "employee business expenses"	Not one of the 4 categories. \$6,622 for vehicle expenses - oil, gas, repairs (Chevy Malibu); \$800 for tolls, \$1,560 for phone usage, \$400 for work uniforms
				\$7,203 in Schedule A "other itemized deductions"	Impairment related work expenses
				Claimed tax refund amount of \$2,213	N/A
25	2/12/2018	Kimberly & Brian Quigley	2017	\$1,847 in Schedule A "unreimbursed employee expenses"	\$720 in Work tools = (\$120 for Office Supplies and \$600 for Projector for Classroom); \$1,127 for Form 2106
				\$6,843 in Schedule A "other itemized deductions"	\$104 related to workplace development, \$900 in continuing education, \$2,400 for home expenses, \$1,020 in deductible interest, and \$2,419 in depreciation
				Claimed tax refund amount of \$4,179	N/A

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	= Depreciation expenses
	= Schedule A other expenses
	= Impairment related work expenses
	= Total Tax Refunds
	= Schedule C miscellaneous deductions
	= Unreimbursed employee expenses
	= Employee benefit programs expenses

Count	Approx. Filing Date	Taxpayer(s)	Tax Year	False & Fraudulent Material Item	Underlying Actual Claimed Expense(s) as stated by Castro
26	4/7/2020	Michael & Mirjana Putica	2019	\$47,160 in F2106 unreimbursed "employee business expenses"	\$4,200 for oil, gas, and repairs; \$42,000 for depreciation related to Michael Putica's vehicle and \$960 for cell phone
				\$5,800 in Schedule E "auto and travel" expenses	Auto & Travel expenses; costs associated with the entire family traveling to Australia - Castro has admitted this was wrong
				\$6,340 in Schedule C "car and truck" expenses	\$3,000 in gas, \$240 for Oil Change, \$900 for Tire cost, \$2,200 for Total Car Insurance
				\$38,000 in Schedule C "depreciation" expenses	Mazda CX-9 2018
				\$36,576 in Schedule C "employee benefit programs" expenses	\$913 in Section 119 Loan Mandated Homeowner, \$4,268 in Section 119 Mortgage Principle, \$2,800 for Section 119 Lodging HOA, \$500 for Vision, \$6,972 for Medical Check Ups Routines, \$4,536 for Section 119 Utilities, \$16,587 for 12 DD
				\$905 in Schedule C "office" expenses	\$600 for Cell Phone, \$250 for Newspapers, \$55 from Business Spreadsheet
				\$31,797 in Schedule C "supplies" expenses	Full value of Piano
				\$13,682 in Schedule C "taxes and licenses" expenses	Appears to represent full value of real estate taxes for entire residence
				Claimed tax refund amount of \$32,987	N/A
27	6/13/2018	Michael & Angelita Natt	2017	\$6,251 in Schedule A "unreimbursed employee expenses"	\$1,040 for uniforms and protective clothing, \$2,360 for work tools and \$2,851 from Form 2106 (related to vehicle expenses).
				\$15,648 in Schedule A "other expenses"	\$1,248 for workplace goodwill development and \$14,000 for depreciation
				\$2,400 in Schedule A "other miscellaneous deductions"	Impairment related work expenses
				Claimed tax refund amount of \$2,000	N/A
28	3/24/2018	Ahmad Lampkin	2017	\$9,666 in Schedule A "unreimbursed employee expenses"	\$1,280 for work tools, \$5,460 for uniforms and protective clothing and \$426 for union and professional dues, and \$2,500 from a Form 2106
				\$1,700 in Schedule A "other expenses"	\$1,000 in workplace goodwill development, \$500 for continuing education, and \$200 for contract labor
				\$9,141 in Schedule A "other miscellaneous deductions"	Impairment related work expenses
				Claimed tax refund amount of \$6,755	N/A
29	4/29/2019	Ahmad Lampkin	2018	\$7,520 in Schedule A "gifts to charity"	Lampkin would testify that he did not make \$7,520 in donations to charity in 2018 and did not tell Castro or Castro employees that he had that amount of gifts to charity
				\$90,725 in F2106 unreimbursed "employee business expenses"	Not one of the 4 categories. No detail in system related to original return.
				Claimed tax refund amount of \$18,209	N/A
30	7/30/2020	Fabio Ramos	2019	\$9,350 in F2106 unreimbursed "employee business expenses"	From Form 2106. \$200 for 8275 and \$9,150 for an "Amendment"
				\$300 in Schedule C "advertising" expenses	Uber for \$300
				\$4,540 in Schedule C "car and truck" expenses	\$2,080 for Gas, \$60 for gas, \$2,000 for Auto Insurance, \$400 for Annual Registration, Safety
				\$21,000 in Schedule C "depreciation" expenses	Depreciation for Toyota Sienna
				\$33,132 in Schedule C "employee benefit programs" expenses	\$24,592 for Box 12 DD, \$4,000 for Rent, Mortgage, \$2,340 for Section 119 Work Related Meals, \$300 for Out of Pocket Medications, \$200 for Dental, \$1,700 for other medical
				Claimed tax refund amount of \$8,001	N/A
31	2/28/2018	Federico & Justine Turatti	2017	\$8,482 in Schedule A "unreimbursed employee expenses"	\$3,500 related to work tools, \$2,980 for uniforms and protective clothing, and \$2,002 from Form 2106 (related to vehicle expenses).
				\$37,502 in Schedule A "other miscellaneous deductions"	\$300 for Medications, \$600 for Doctors, \$500 for Vision Related, \$11,600 for Insurance, \$3,012 for Health, \$20,346 for "more health"
				Claimed tax refund amount of \$13,859	N/A

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	= Depreciation expenses
	= Schedule A other expenses
	= Impairment related work expenses
	= Total Tax Refunds
	= Schedule C miscellaneous deductions
	= Unreimbursed employee expenses
	= Employee benefit programs expenses

Count	Approx. Filing Date	Taxpayer(s)	Tax Year	False & Fraudulent Material Item	Underlying Actual Claimed Expense(s) as stated by Castro
32	3/14/2019	Federico & Justine Turatti	2018	\$98,519 in Schedule C "employee benefit programs" expenses	\$45,600 in mortgage payments, \$1,000 in medical impairment, \$500 in dependent care, \$3,400 in electricity, \$960 in water, \$1,800 in gas, \$11,275 in Section 119 lodging taxes, \$5,331 in medical reimbursement, \$28,563 in medical reimbursement
				Claimed tax refund amount of \$36,883	N/A
33	3/22/2020	Federico & Justine Turatti	2019	\$116,480 in Schedule C "employee benefit programs" expenses	\$63,207 for mortgage, \$21,142 for Box 12 DD, \$26,105 for Medical, \$200 for vision, \$2,225 for Section 119 Homeowners Insurance, \$3,600 for Section 119 utilities
				\$15,544 in Schedule C "interest" expenses	Mortgage
				\$21,000 in Schedule C "legal and professional services" expenses	"Castro" for \$21,000
				\$11,262 in Schedule C "taxes and licenses" expenses	No additional detail provided - per Castro records, this represnts real estate taxes
				Claimed tax refund amount of \$45,106	N/A